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China, Peoples Republic of

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China's 2005 Import Tariffs for Essential Oils & Misc Organic Chemicals

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Report Highlights:

This report contains the import tariffs for essential oils and selected organic chemicals that are derived from agricultural products as defined in Section VI, Chapters 29, 33, 35, & 38 of China's 2005 Tariff Schedule. Also see GAIN report 5088 for supporting information.

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Introduction

This report should be read together with CH5088, "Index & Guide to China's 2005 Import Tariff Schedule", which contains definitions of the column headings and a table of definitions of the codes used in the column labeled, "S&C." It also contains an index of GAIN reports for other agricultural products not contained in this report.

DISCLAIMER: The report is NOT a legal document and should not be used for such purposes. While FAS/Beijing has made every effort to accurately transcribe and translate the information, in the event of any errors or omissions in translation or other information contained herein, the original version of China's tariff schedule in the Chinese language shall prevail. Moreover, Chinese Customs officials at the port of entry determine the description of products imported into the People's Republic of China and the tariff paid thereon.

Chapter 29: Organic chemicals

Notes:

1. – Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereo isomers), whether or not saturated (Chapter 27);
 - (c) The products of heading 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c) (d) or (e) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned a), (b), (c) (d), (e) or (f) above with an added anti-dusting agent or a coloring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
2. – This Chapter does not cover:
 - (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
 - (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Urea (heading 31.02 or 31.05);
 - (f) Coloring matter of vegetable or animal origin (heading 32.03), synthetic organic coloring matter, synthetic organic products of a kind used as

- fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other coloring matter put up in forms or packing for retail sale (heading 32.12)
- (g) Enzymes (heading 35.07);
 - (h) Metaldehyde, hexamethyleneteramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
 - (i) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packing for retail sale, of heading 38.24; or
 - (j) Optical elements, for example, of ethylenediamine tartrate (heading 90.01);
3. – Goods that could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. – In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.
Nitro or nitroso groups are not to be taken as “nitrogen functions” for the purpose of heading 29.29.
For the purpose of headings 29.11, 29.12, 29.14, 29.18 and 29.22, “oxygen-function” is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.
5. – (a) The esters of acid-function organic compounds of sub-Chapters I to . with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
(b) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to . are to be classified in the same heading as the corresponding acid-function compounds.
(c) Subject to Note 1 to Section . and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid, phenol or enol-function compounds or organic bases, or sub-Chapters . to . or heading 29.42, are to be classified in the heading appropriate to the organic compound; and
 - (2) Salts formed between organic compounds of sub-Chapters . to . or heading 29.42, are to be classified in the heading appropriate to the base or to the acid (including phenol or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
- (a) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
 - (b) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. – The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals of or metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms. Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of

sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. – Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, and imides of polybasic acids.
These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.
8. – For the purpose of heading 29.37:
 - (a) The term “hormones” includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
 - (b) The expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Note:

1. – Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named “other” in the series of subheadings concerned.

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%	Unit	S&C
2905	Acyclic alcohol and their halogenated, sulphonated, nitrated or nitrosated derivatives:							
	-Other polyhydric alcohols							
29054300	--Mannitol	8		30	17	13	kg	
29054400	--D-glucitol (sorbitol)	14		40	17	13	kg	

Chapter 33: Essential oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations

Notes:

1. – This Chapter does not cover:
 - (a) Natural oleoresins or vegetable extracts or heading 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.
2. – The expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. – Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. – The expression “perfumery, cosmetic or toilet preparations” in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%	Unit	S&C
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils							
	-Essential oils of citrus fruit:							
33011100	--Of bergamot	20		80	17	13	kg	A
33011200	--Of orange	20		80	17	13	kg	A
33011300	--Of lemon	20		80	17	13	kg	A
33011400	--Of lime	20		80	17	13	kg	A
33011900	--Other	20		80	17	13	kg	A
	-Essential oils other than those of citrus fruit:							
33012100	--Of geranium	20		80	17	13	kg	A
33012200	--Of jasmine	20		80	17	13	kg	A
33012300	--Of lavender or of lavandin	20		80	17	13	kg	A
33012400	--Of peppermint (<i>Mentha piperita</i>)	20		90	17	13	kg	AB
33012500	--Of other mints	15	14	90	17	13	kg	AB
33012600	--Of vetiver	20		80	17	13	kg	A
	--Other:							
33012910	---Of camphor	20		90	17	13	kg	ABE
33012920	---Of citronella	15		70	17	13	kg	AB
33012930	---Of aniseed	20		80	17	13	kg	AB
33012940	---Of cassia	20		80	17	13	kg	AB
33012950	---Of litsea cubeba	20		80	17	13	kg	AB

33012960	---Of eucalyptus	20		80	17	13	kg	AB
33012990	---Other	15		80	17	13	kg	
3301299010	Essential oil of sassafras	15		80	17	13	kg	14xAuy
3301299091	Other essential oils other than those of citrus fruit of endangered or threatened species, including concretes and absolutes	15		80	17	13	kg	AFE
3301299099	Other essential oils other than those of citrus fruit, including concretes and absolutes	15		80	17	13	kg	A
	-Resinoids:							
33013010	---Balsam of irises	20		80	17	13	kg	
33013090	---Other	20		80	17	13	kg	
3301309010	Other resinoids of plants of endangered or threatened species	20		80	17	13	kg	FE
3301309090	Other resinoids	20		80	17	13	kg	
	-Other:							
33019010	---Extracted oleoresins	20	19	80	17	13	kg	
3301901010	Extracted oleoresins of plants of endangered or threatened species	20		80	17	13	kg	FE
3301901090	Other extracted oleoresins	20		80	17	13	kg	FE
33019020	---Terpenic byproducts of the deterpenation of essential oils of citrus fruit	20		80	17	13	kg	
33019090	---Other	20	18	80	17	13	kg	

Chapter 35: Albuminoidal Substances; Modified Starches; Glues; Enzymes

Notes:

1. – This Chapter does not cover:
 - (a) Yeasts (heading 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading 32.02);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).
2. – For the purpose of heading 35.05, the term “dextrins” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%. Such products with a reducing sugar content exceeding 10% fall in heading 17.02.

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw-back%	Unit	S&C
3501	Casein, caseinates and other casein derivatives; casein glues:							
35011000	-Casein	10		35	17	13	kg	
35019000	-Other	10		35	17	13	kg	
3502	Albumin (including concentrates of two or more whey proteins, containing by weight more than 80 percent whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:							
	-Egg albumin:							
35021100	--Dried	10		80	17	13	kg	AB
35021900	--Other	10		80	17	13	kg	AB
35022000	-Milk albumin, including concentrates of two or more whey proteins	10		35	17	13	kg	
35029000	-Other	10		35	17	13	kg	
3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or colored) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01:							
35030010	---Gelatin and gelatin derivatives	12		35	17	13	kg	
3503001010	Gelatin	12		35	17	13	kg	AB
3503001090	Gelatin derivatives; including gelatin in rectangular (including square) sheets, whether or not surface-worked or colored	12		35	17	13	kg	AB
35030090	---Other	12		50	17	13		AB
3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed:							
35040010	---Peptones	3		11	17	13	kg	
35040090	---Other	8		35	17	13	kg	
3505	Dextrin and other modified starches (for example, pregelatinized or esterified)							

	starches); glues based on starches, or on dextrin or other modified starches:							
35051000	-Dextrin and other modified starches	12		50	17	13	kg	
35052000	-Glues	20		50	17	13	kg	

Chapter 38: Miscellaneous Chemical Products

Notes:

1. – This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-spouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparations of human foodstuffs (generally heading 21.06);
 - (c) Ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
 - (d) Medicaments (heading 30.03 or 30.04);
 - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section .. or ..).
2. – (a) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes;
(b) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
3. – Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packing for retail sale;
 - (d) Stencil correctors and other correcting fluids put up in packing for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).
4. – Throughout the Nomenclature, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper,

textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:

- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30;
 - (d) Clinical waste, as defined in Note 6 (a) below.
5. – For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pretreatment waste, scouring and unstabilized sludge. Stabilized sludge when suitable for use as fertilizer is excluded (Chapter 31).
6. – For the purposes of heading 38.25, the expression "other wastes" applies to:
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.
- The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

Subheading Note:

1. - For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

HS#	Description	MFN %	BA %	Gen %	VAT %	Draw- back%	Unit	S&C
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included							
38091000	-With a basis of amylaceous substances	10		35	17	13	kg	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohol:							
	-Industrial monocarboxylic fatty acids ; acid oils from refining:							
38231100	--Stearic acid	16		50	17	13	kg	B
38231200	--Oleic acid	16		50	17	13	kg	B
38231300	--Tall oil fatty acids	16		50	17	13	kg	B
38231900	--Other	16		50	17	13	kg	B
38237000	-Industrial fatty alcohol	13		50	17	13	kg	B